

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P1373511

Finance 2020-21

Institution: University of South Florida (137351)

User ID: P1373511

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: University of South Florida (137351)

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Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of South Florida (137351)

User ID: P1373511

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
 i Qualified (Explain in box below)
 Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
 Sales and services of auxiliary enterprises
 Does not have intercollegiate athletics revenue
 Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
 Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
 i Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- No
 Yes

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A delay in one of the component unit audit reports is causing a delay in the University audit report.

Some intercollegiate athletics revenue is included in other operating revenue.

Institution: University of South Florida (137351)


User ID: P1373511

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	828,088,878	793,450,860
31	Depreciable <u>capital assets</u> , net of depreciation	1,245,628,205	950,588,161
04	Other noncurrent assets CV=[A05-A31]	126,684,260	263,740,138
05	Total <u>noncurrent assets</u>	1,372,312,465	1,214,328,299
06	Total assets CV=(A01+A05)	2,200,401,343	2,007,779,159
19	Deferred outflows of resources	261,431,832	160,167,230
Liabilities			
07	<u>Long-term debt</u> , current portion	13,393,937	11,986,895
08	Other current liabilities CV=(A09-A07)	119,009,769	125,176,091
09	Total <u>current liabilities</u>	132,403,706	137,162,986
10	<u>Long-term debt</u>	213,515,893	191,606,298
11	Other noncurrent liabilities CV=(A12-A10)	1,065,283,364	823,447,588
12	Total <u>noncurrent liabilities</u>	1,278,799,257	1,015,053,886
13	Total liabilities CV=(A09+A12)	1,411,202,963	1,152,216,872
20	Deferred inflows of resources	231,024,500	222,914,952
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	941,721,099	807,485,275
15	<u>Restricted-expendable</u>	225,909,328	192,180,238
16	<u>Restricted-nonexpendable</u>		0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -348,024,715	-206,850,948
18	Net position CV=[(A06+A19)-(A13+A20)]	819,605,712	792,814,565


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Institution: University of South Florida (137351)

User ID: P1373511

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	23,648,989	14,131,060
22	Infrastructure	94,163,798	61,759,506
23	Buildings	1,775,887,478	1,212,932,573
32	Equipment, including art and library collections	258,615,242	248,259,545
27	Construction in progress	13,673,845	163,586,331
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,165,989,352	1,700,669,015
28	Accumulated depreciation	896,340,756	745,085,445
33	Intangible assets, net of accumulated amortization	1,173,750	1,173,750
34	Other capital assets	14,605,200	173,785,089


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Institution: University of South Florida (137351)

User ID: P1373511

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	<input type="text" value="1,491,863,376"/>	1408248864
02	Total expenses and deductions for this institution AND all of its child institutions	<input type="text" value="1,586,401,543"/>	1395022424
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -94,538,167	13226440
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	<input type="text" value="792,814,565"/>	776139759
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> 121,329,314	3448366
06	Net position end of year for this institution AND all of its child institutions (from A18)	819605712	792814565

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Institution: University of South Florida (137351)


User ID: P1373511

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	68,869,877	60,151,688
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 17,345,793	7,359,213
03	Grants by state government	84,007,979	66,449,828
04	Grants by local government	712,125	593,810
05	Institutional grants from restricted resources	18,443,819	13,502,616
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	69,325,368	64,882,398
07	Total revenue that funds scholarships and fellowships	258,704,961	212,939,553
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	149,922,700	128,907,331
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	149,922,700	128,907,331
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	108,782,261	84,032,222

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Institution: University of South Florida (137351)

User ID: P1373511

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	37,609,017	0	37,609,017
13	Other federal grants (Do NOT include FDSL amounts)	1,191,821	0	1,191,821
14	Grants by state government	45,827,953	0	45,827,953
15	Grants by local government		0	0
16	Endowments and gifts	4,428,576	0	4,428,576
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	60,865,333	0	60,865,333
18	Total (from Part E1 line 8, 9 and 10)	149922700	0	149,922,700

Institution: University of South Florida (137351)

User ID: P1373511

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	261,250,826	237,577,192
Grants and contracts - operating			
02	Federal operating grants and contracts	188,766,970	206,981,153
03	State operating grants and contracts	36,396,382	27,353,908
04	Local government/private operating grants and contracts	197,275,104	178,535,836
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts	197,275,104	178,535,836
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	126,243,296	139,306,259
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>		0
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	11,890,991	11,447,352
09	Total operating revenues	821,823,569	801,201,700

Institution: University of South Florida (137351)

User ID: P1373511

Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	<input type="text"/>	0
11	State appropriations	428,946,531	379,167,490
12	Local appropriations, education district taxes, and similar support	<input type="text"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	88,638,824	63,734,792
14	State nonoperating grants	82,148,803	65,053,481
15	Local government nonoperating grants	<input type="text"/>	0
16	Gifts, including contributions from affiliated organizations	25,932,241	23,519,675
17	Investment income	4,173,903	38071555
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,518,181	2,618,007
19	Total nonoperating revenues	635,358,483	572,165,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,457,182,052	1,373,366,700
28	12-month Student FTE from E12	44,055	37,587
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	33,076	36,538

Institution: University of South Florida (137351)

User ID: P1373511

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	19,129,891	18,438,426
21	Capital grants and gifts	15,551,433	16,443,738
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	34,681,324	34882164
25	Total all revenues and other additions	1,491,863,376	1,408,248,864

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All endowments to the University are handled via USF Foundation, Inc.

Institution: University of South Florida (137351)

User ID: P1373511

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2019 - June 30, 2020

Report Total Operating AND Nonoperating Expenses in this section


Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	444,243,372	389,791,070	321,260,439	268,728,240
02	<u>Research</u>	350,860,908	344,496,945	158,915,729	143,198,358
03	<u>Public service</u>	21,282,388	16,235,628	12,789,505	9,469,395
05	<u>Academic support</u>	155,482,712	138,474,901	82,232,693	72,543,765
06	<u>Student services</u>	69,189,812	52,642,040	38,181,990	28,093,163
07	<u>Institutional support</u>	99,854,118	99,318,147	58,895,092	51,779,601
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	108782261	84,032,222		
11	<u>Auxiliary enterprises</u>	175,768,582	172,773,338	60,118,556	52,925,451
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	<u>Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]</u>	160,937,390	97,258,133	0	72,850,324
19	Total expenses and deductions	1,586,401,543	1,395,022,424	732,394,004	699,588,297

Institution: University of South Florida (137351)

User ID: P1373511

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	732394004	699,588,297
19-3	Benefits	<input checked="" type="checkbox"/> <input type="text" value="274,181,205"/>	167,110,742
19-4	Operation and Maintenance of Plant (as a natural expense).	<input type="text" value="68,626,739"/>	58,352,455
19-5	Depreciation	<input type="text" value="71,428,862"/>	61,304,929
19-6	Interest	<input type="text" value="10,397,071"/>	11,336,688
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	429,373,662	397,329,313
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1586401543	1,395,022,424
20-1	12-month Student FTE (from E12 survey)	44,055	37,587
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	36,010	37,114


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Institution: University of South Florida (137351)

User ID: P1373511

Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="86,801,135"/>	52,310,624
02	Net Pension liability		<input type="text" value="375,949,071"/>	300,593,315
03	Deferred inflows related to pension		<input type="text" value="23,361,555"/>	26,141,634
04	Deferred outflows related to pension		<input type="text" value="151,850,762"/>	151,142,358


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Institution: University of South Florida (137351)

User ID: P1373511

Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="35,811,889"/>	20,571,705
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="556,271,661"/>	398,586,193
07	Deferred inflows related to OPEB		<input type="text" value="93,719,480"/>	80,262,555
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="109,581,070"/>	9,024,872


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Institution: University of South Florida (137351)

User ID: P1373511

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	<input checked="" type="checkbox"/> <input type="text" value="513,544,652"/>	444,449,919
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="532,155,863"/>	480,069,517
03	Change in value of endowment net assets CV=[H02-H01]	18,611,211	
	03a New gifts and additions	<input type="text" value="21,228,008"/>	
	03b Endowment net investment return	<input type="text" value="26,003,799"/>	
	03c Spending distribution for current use	<input type="text" value="-28,620,596"/>	
	03d Other CV=[H03-(H03a+H03b+H03c)]	0	


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Institution: University of South Florida (137351)

User ID: P1373511


Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-14,065,409
02	Operating revenues + nonoperating revenues	1,755,121,642
03	Change in net position	37,019,383
04	Net position	2,407,388,572
05	Expendable net assets	1,061,599,028
06	Plant-related debt	392,522,112
07	Total expenses	1,769,187,051

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	411,173,526	411,173,526			
02	Sales and services	126,243,296	<input type="text"/>	126,243,296		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	195,121,356	<input type="text" value="195,121,356"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	448,076,422	<input type="text" value="448,076,422"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	36,396,382	<input type="text" value="36,396,382"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="223,207,345"/>				
10	Interest earnings	<input type="text" value="4,173,903"/>				
11	Dividend earnings	<input type="text"/>				
12	Realized capital gains	<input type="text"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	282,790,427	<input type="text" value="257,789,528"/>	<input type="text" value="25,000,899"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)	50,985,879	<input type="text" value="47,204,136"/>	<input type="text" value="3,781,743"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures including salaries	1,300,496,039	<input type="text" value="1,137,357,312"/>	<input type="text" value="163,138,727"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction	60,799,620	<input type="text" value="60,799,620"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases	16,393,725	<input type="text" value="15,603,120"/>	<input type="text" value="790,605"/>	<input type="text"/>	<input type="text"/>
07	Land purchases	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="10,968,774"/>				


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of South Florida (137351)

User ID: P1373511

Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	239,491,491
02	Long-term debt issued during fiscal year	325,299
03	Long-term debt retired during fiscal year	12,906,960
04	Long-term debt outstanding at end of fiscal year	226,909,830
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of South Florida (137351)

User ID: P1373511

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2019 - June 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,801,913
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	731,619,875

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of South Florida (137351)

User ID: P1373511

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input checked="" type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="56.00"/> hours	<input type="text" value="80.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2020.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$261,250,826	19%	\$5,930
State appropriations	\$428,946,531	31%	\$9,737
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$395,950,979	29%	\$8,988
Private gifts, grants, and contracts	\$223,207,345	16%	\$5,067
Investment income	\$4,173,903	0%	\$95
Other core revenues	\$52,090,496	4%	\$1,182
Total core revenues	\$1,365,620,080	100%	\$30,998
Total revenues	\$1,491,863,376	N/A	\$33,864

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$444,243,372	31%	\$10,084
Research	\$350,860,908	25%	\$7,964
Public service	\$21,282,388	2%	\$483
Academic support	\$155,482,712	11%	\$3,529
Institutional support	\$99,854,118	7%	\$2,267
Student services	\$69,189,812	5%	\$1,571
Other core expenses	\$269,719,651	19%	\$6,122
Total core expenses	\$1,410,632,961	100%	\$32,020
Total expenses	\$1,586,401,543	N/A	\$36,010

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	44055

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The deficit in unrestricted net position can be attributed to the recognition of long-term liabilities(i.e., other postemployment benefits payable and net pension liabilities) in the current unrestricted funds that are expected to be paid over time and financed by future appropriations.			
Screen: Changes to Net Position				
Screen Entry	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	The University of South Florida previously reported under 3 separate institutions. Beginning with fiscal year 2020, the University is reporting consolidated data. The Tampa campus IPEDS ID was retained to report the consolidated data, so for fiscal year 2020 reporting, total University amounts are being compared to Tampa-only prior year amounts.			
Related Screens	Changes to Net Position			
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 3,679,607 and 11,038,819 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University of South Florida previously reported under 3 separate institutions. Beginning with fiscal year 2020, the University is reporting consolidated data. The Tampa campus IPEDS ID was retained to report the consolidated data, so for fiscal year 2020 reporting, total University amounts are being compared to Tampa-only prior year amounts.			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 83,555,371 and 250,666,113 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	GASB 68 and GASB 75 expenses for pensions and other postemployment benefits were previously reported under salaries. Per the IPEDS instructions, this was corrected for the fiscal year 2020 reporting year to be included with benefits. In addition, the University of South Florida previously reported under 3 separate institutions. Beginning with fiscal year 2020, the University is reporting consolidated data. The Tampa campus IPEDS ID was retained to report the consolidated data, so for fiscal year 2020 reporting, total University amounts are being compared to Tampa-only prior year amounts.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 34,001,906 and 70,619,342 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actual investment performance was 6.26% vs. the long term annual investment return assumption of 6.90% for the Florida Retirement System pension plan.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 13,371,609 and 27,771,801 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University's increase in Other Postemployment Benefits liability and the associated OPEB expense and deferred outflows is primarily attributed to a decrease in the discount rate used to determine the liability and an increase in the University's proportional share of the total OPEB liability. Market environment changes as well as a change in the benchmark used for the discount rate caused the rate to decrease from 3.87% to 2.79%. The University's proportional share of OPEB increased from 4.13% to 4.39%. The University's actuarial determined Total OPEB Liability is the basis of its proportional share. Additionally, the effects of an excise tax that is part of the Patient Protection and Affordable Care Act were included in this valuation and caused an increase in liabilities of about 12%.			

Screen Entry	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The University's increase in Other Postemployment Benefits liability and the associated OPEB expense and deferred outflows is primarily attributed to a decrease in the discount rate used to determine the liability and an increase in the University's proportional share of the total OPEB liability. Market environment changes as well as a change in the benchmark used for the discount rate caused the rate to decrease from 3.87% to 2.79%. The University's proportional share of OPEB increased from 4.13% to 4.39%. The University's actuarial determined Total OPEB Liability is the basis of its proportional share. Additionally, the effects of an excise tax that is part of the Patient Protection and Affordable Care Act were included in this valuation and caused an increase in liabilities of about 12%.			
Screen Entry	The amount reported is outside the expected range of between 259,081,026 and 538,091,360 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University's increase in Other Postemployment Benefits liability and the associated OPEB expense and deferred outflows is primarily attributed to a decrease in the discount rate used to determine the liability and an increase in the University's proportional share of the total OPEB liability. Market environment changes as well as a change in the benchmark used for the discount rate caused the rate to decrease from 3.87% to 2.79%. The University's proportional share of OPEB increased from 4.13% to 4.39%. The University's actuarial determined Total OPEB Liability is the basis of its proportional share. Additionally, the effects of an excise tax that is part of the Patient Protection and Affordable Care Act were included in this valuation and caused an increase in liabilities of about 12%.			
Screen Entry	The amount reported is outside the expected range of between 5,866,167 and 12,183,577 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University's increase in Other Postemployment Benefits liability and the associated OPEB expense and deferred outflows is primarily attributed to a decrease in the discount rate used to determine the liability and an increase in the University's proportional share of the total OPEB liability. Market environment changes as well as a change in the benchmark used for the discount rate caused the rate to decrease from 3.87% to 2.79%. The University's proportional share of OPEB increased from 4.13% to 4.39%. The University's actuarial determined Total OPEB Liability is the basis of its proportional share. Additionally, the effects of an excise tax that is part of the Patient Protection and Affordable Care Act were included in this valuation and caused an increase in liabilities of about 12%.			
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	The University of South Florida previously reported under 3 separate institutions. Beginning with fiscal year 2020, the University is reporting consolidated data. The Tampa campus IPEDS ID was retained to report the consolidated data, so for fiscal year 2020 reporting, total University amounts are being compared to Tampa-only prior year amounts.			